

**MEMO ENDORSED****PICKARD AND DJINIS LLP**

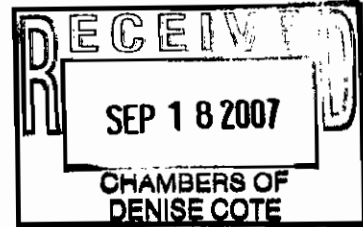
ATTORNEYS AT LAW

1990 M STREET, N.W.

WASHINGTON, D. C. 20036

TELEPHONE  
(202) 223-4418TELECOPIER  
(202) 331-3813

September 14, 2007

By Electronic Filing and U.S. MailHon. Denise Cote  
United States District Judge  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

Re: McCarthy Investments LLC v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC; USDC, SDNY case no. 07 CIV 5617. ←

2001 Jane F. McCarthy GRAT No. 5 v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC; USDC, SDNY case no. 07 CIV 5618.

JFM Holdings, L.P. v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC; USDC, SDNY case no. 07 CIV 5619.

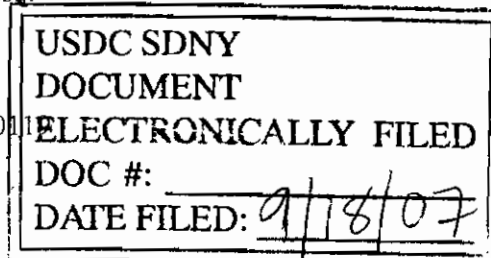
Dear Judge Cote:

I represent Petitioners McCarthy Investments LLC, 2001 Jane F. McCarthy GRAT No. 5 and JFM Holdings, L.P. in connection with the above-referenced actions.

I have spoken with Charles Manuel, Esq., counsel for Defendants Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC requesting an extension of time until October 1, 2007, within which to file a reply to the Opposition to Petition to Confirm Arbitration Awards filed on September 7, 2007. I make this request because of other pressing deadlines and client commitments. Mr. Manuel has consented to this extension. I have made no prior requests for extension of time.

Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in black ink that reads "Anthony Djinis / AJB".  
Anthony W. Djiniscc.: Charles Manuel, Esq.  
Shiboleth  
1 Penn Plaza  
Suite 2527  
New York, NY 10119

A handwritten signature in black ink that reads "James G. ...". Below the signature, the date "September 18, 2007" is written.